



## The Effect of Integrity, Objectivity and Management Support on the Effectiveness of Internal Audit of The Government Sector in The Covid-19 Pandemic Condition

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### **Abstract**

**Purpose:** The Study to test the effect of integrity, objectivity and management support on the effectiveness of Internal Audit of the government sector in the Covid-19 pandemic conditions.

**Methodology:** This study used descriptive analysis, namely the form of quantitative research that employs the Likert scale measurement when evaluated from the perspective of the data analysis method. This study used primary sources of data. In the South Sumatra region, questionnaires were distributed to government internal auditors employed by the Financial and Development Supervisory Agency (BPKP). The primary data will be collected directly from study respondents (BPKP internal auditors) by use of a questionnaire containing questions containing indications of the variables employed. In the meanwhile, secondary data included of interviews with BPKP internal auditors.

**Findings:** Integrity has a positive and significant effect on internal audit effectiveness. The auditor performs the examination task with integrity, and the audit results will be of high quality. Integrity requires that the auditor performs all tasks with azaz honesty, without violating the principles and limits of the agreed-upon examination object, and while overcoming personal interests. Internal audit effectiveness is significantly and positively impacted by objectivity. Objectiveness is a criterion that distinguishes the auditor profession from other accounting professions. The auditor must conduct a balanced assessment and evaluation in both Covid-19 Pandemic conditions and regular conditions, so as not to be influenced by personal or third-party interests. Under normal conditions, management support has a positive but insignificant effect on the effectiveness of internal audit. However, under Pandemic Covid-19 conditions, management support has a positive and significant effect on the effectiveness of internal audit. Training, introducing new technology, providing suitable facilities, and supporting an internal audit process with a commitment to develop and communicate additional value for the success of internal audit must be provided to management support.

**Originality/Value** This research aims to increase the efficiency of the internal auditors of the Financial and Development Supervisory Agency (BPKP) in the South Sumatra region in terms of contributions regarding the integrity, objectivity, and support of management to the efficiency of the government sector internal audit under the COVID-19 pandemic. In accordance with the hypothesis, the formulation of the research Furthermore, it is hoped that internal auditors in BPKP in South Sumatra can increase the integrity and objectivity of internal audit by holding or involving all internal auditors in training activities, seminars, and socialization pertaining to the auditor profession, or by addressing the issues contained in this internal audit on a regular basis.

## **Introduction**

Internal audit is one of management's attempts to verify that the firm or organization's activities run in accordance with its objectives and may be used as a foundation for decision making; therefore, the internal audit process must also run efficiently. According to his responsibilities and tasks, an internal auditor must play a part in the organization by inspecting financial statements and rendering comments on the prepared financial statements. Internal auditors are the most essential component of corporate governance assessments, as they enhance the effectiveness of risk management and control (Winwin and Abdulloh, 2017: 101).

Government Financial Supervisory Agency conducts the internal auditing process for government agencies (BPKP). Articles 2 and 3 of Presidential Regulation Number 192 of 2014 of the Republic of Indonesia pertaining to the Financial and Development Supervisory Agency (BPKP). The Financial and Development Supervisory Agency (BPKP) is tasked with managing state and regional as well as national financial supervision and development matters. ([www.bpkp.go.id](http://www.bpkp.go.id))

The condition of Pandemi Covid-19 in Indonesia requires many stakeholders, including the government, to adjust. Adjustments to the government sector took the form of budget adjustments that were redirected for the most part to COVID-19 and the National Economic Recovery, as well as the process of acquiring products and services for usage. In addition, it places restrictions on community activities, efforts, and governance, compelling government agencies to modify their work management structure. Due to the fact that the Indonesian government developed a New Normal System in the administration of its government, which includes a work system from home that limits the number of officers who work in an office environment and maximizes the completion of work from home. Community activity restrictions The government of the auditor and auditee adopts a communication-based remote audit method.

To ensure the success of the internal audit conducted by the first auditor, the auditor must be honest and transparent. Supported by honesty, courage, a prudent approach, and a great sense of duty, an auditor can increase the quality of the examination

findings he has produced. The existence of an e-KTP auction case that is detrimental to the state and involves an internal auditor of the Associate of the Financial and Development Supervisory Agency (BPKP) who received the IMBLAN from the e-KTP auction committee in 2017 is related to the existence of a 2.3 trillion e-KTP auction case. The award obtained was Rp. 3,000,000. From the auction results of Rp 5.9 trillion, transportation funds are allocated. This example demonstrates that some internal auditors lack high integrity, breach the code of ethics, and are unprofessional (Liputan6.com).

Internal auditors must be instilled with an objective, independent attitude while on duty. Internal auditors cannot evaluate based on the opinions of third parties, which necessitates not associating the outcomes of third-party assessments with lower audits. The auditor's objectivity can be a barometer of the examination's results, allowing for a revised report to be delivered.

The findings reached by the Palembang City Financial and Development Supervisory Agency (BPKP) during the auditing procedure. Internal and external constraints to the audit process comprise the findings. Internally, this auditor is hindered by a private auditor, while externally, the global pandemic caused by COVID-19 is responsible for the problems encountered. As a result of this barrier, the auditor is unable to conduct direct audits, and the government also imposes a work-from-home policy in order to limit the number of members who work in an office environment and rely on the remote audit system, which must be supported by electronic media and indirectly utilize the communication channel. This conclusion indicates that if the objectivity of internal audit encounters impediments, the efficacy of internal audit will be affected.

Thirdly, the auditor must also own management support. This can bring a breath of new air and positive incentive for the performance of internal audit. As seen by the outcomes of the quality of financial reporting, it can also affect the public's confidence in the auditor profession's ability to conduct audits.

The condition of Pandemi Covid-19 has an effect on the implementation of state or government governance, which is susceptible to producing a decline in supervision of

the administration of the state and to preventing the execution of crucial procedures in managing financial and state assets. Prior to Pandemi, the phenomenon of misappropriation of public assets and financial management had a high likelihood of occurring again. It is also feared that pandemic conditions will have an impact on the integrity, objectivity, and management support of internal auditors, however there have been few empirical studies to show this.

Empirically, the quality of the BPKP audit is inadequate, and further improvement is required. Problems associated with integrity, objectivity, and managerial support. In general, the same research examines government inspectorate settings, public accounting firms, and industrial companies associated with manufacturing, information technology, trade, and banking and financial services, so they cannot fully support this research (Gamayuni, 2018a), (Joshi, 2021), (Baharud-din *et al.*, 2014), (Prasetya, 2018), (Raihana, 2017), (Nurul, Sunnari, 2021), dan (Prihartono *et al.*, 2019). Meanwhile, research that takes BPKP settings related to research on the effectiveness of internal audit (Baisary, 2019) has not been able to answer the same phenomenon so as to motivate the writer to conduct research to prove testing perception of integrity, objectivity and support of management can affect the effectiveness of the government sector internal audit in the COVID-19 pandemic conditions by conducting research on the BPKP of the Provincial Office of South Sumatra Representative. In this condition, the need for supervision conducted by the auditor to achieve the quality of independent auditor reporting.

## **Literature Review**

### ***Attribution Theory***

Based on Attribution Theory, the cause-and-effect link between attribution factors such as integrity, objectivity, and management support and the efficacy of internal audit is examined. Attribution theory helps explain how individuals describe the internal and external causes of the behavior of others who exhibit both internal and external causes (Marwa *et al.*, 2019). The Attribution Theory Framework is used to describe the influence of internal and external attribution factors on how individuals behave and act. This theoretical framework explains the relationship between

integrity and objectivity as an internal attribution factor, and management support as an external attribution factor, which explains the behavior of an internal auditor so that he can carry out his duties effectively and produce external audits.

### **Integrity**

Integrity, according to the Indonesian government's internal auditor association, is defined as an attitude, quality, and condition that must be possessed by the auditor to show integrity, thereby making integrity a potential and skill capable of demonstrating honesty and authority (AAIPI, 2018). Therefore, employees must have an honest principle, which relates to transparency, i.e., not hiding anything from clients (Hendi Prihanto, 2018). Integrity is crucial and must be regarded because it can increase the company's efficiency and effectiveness through constructive criticism (Goodwin, 2004). Integrity is also used as a guideline for moral values, avoiding fraud, making use of someone, forgery, and other transgressions. Therefore, the auditor's integrity plays an important role (Ulfa, 2015). Integrity is also used as a guiding principle for moral values, avoiding fraud, using someone, forgery, and other violations. Consequently, the auditor's integrity plays a crucial role (Mulyadi, 2008:56). Based on the preceding definition, integrity is the auditor's honest and transparent approach to work. This attitude can encourage employees to conform with and instill values, so fostering a commitment to ethical behavior.

### **Objectivity**

Objectivity, according to the internal audit standards of the Indonesian government (2021), is a mentality of the auditor that should be impartial in carrying out the task, so that the auditor has a determination and trust in the work's quality without agreement (Komite Standar Akuntansi Pemerintahan, 2021). In accordance with the internal audit standards of the Indonesian government, an auditor's assessment of other colleagues is not required to be based on supervision activities, and the level of objectivity risk must be assessed beginning with the individual side of the auditor, the auditor's duties, functional, and organizational responsibilities. This objectivity also pertains to services offered to clients for media discussion or consultation (Baharuddin *et al.*, 2014). Therefore, objectivity is determined by the attitude of the

auditor, who is impartial, so that it does not provide opportunities for others to take over and so that the auditor can do their task efficiently and shape client trust. The greater the level of professionalism, the more objective and useful the ensuing evaluation is for enhancing audit quality in relation to audit effectiveness. According to the perspective of an expert, objectivity is the main driver of internal audit effectiveness (Alzeban & Gwilliam, 2014; Dellai, 2016). According to the preceding definition, objectivity is this principle that the accounting profession requires to be applied in a natural and objective manner. On reports of findings and recommendations, full disclosure is believed able to create a ladder.

### **Management Support**

Management support is a form of motivation provided by the leadership in relation to the use of systems by providing of training and assistance (Jogiyanto, 2007). Management support is important to measure the extent of success and objectives of what they have given. In its implementation management support is also related to the granting of recommendations (Dellai, 2016). *International Standards for the Professional Practice of Internal Auditing* (2017) Defining management support becomes a matter that can be calculated to see the internal audit relationship with senior management and how management can assist internal audits, and senior management must participate in internal audit planning. The conclusion is that once this activity has acquired management approval, its objectives can be easily attained. In addition, the facilities supplied by management enable field-competent personnel to support the accomplishment of goals.

### **Effectiveness of Internal Audit**

Effectiveness is the level or measure of a company's achievement of its goals in accordance with its plan. Work beginning with the collection and evaluation of all evidence and information (Arrens, 2013: 9). Supported by expert opinion stating that effectiveness is a measure of achievement in accordance with the objectives, without regard to ability, time, cost, or opportunity. According to the concept of an audit's effectiveness, the audit is deemed effective when the audit's results are sufficiently strong to be disclosed transparently, which describes the late government

performance (Masood & Lodhi, 2015). The definition of the effectiveness of internal audit is deemed to be met when the government's goal for inspection of the internal control system is exceeded and internal auditors demonstrate their ability to identify and report internal control weaknesses from operational activities to the highest levels of government leadership (Prihartono *et al.*, 2019). Because effectiveness is the key to a company's success, it may be concluded that effectiveness is the company's capacity to accomplish its goals in a variety of ways. According to expert opinion, a successful internal audit function can increase the value of a company's brand and boost the organization's performance, so creating added worth for the company (Thi & Huong, 2018).

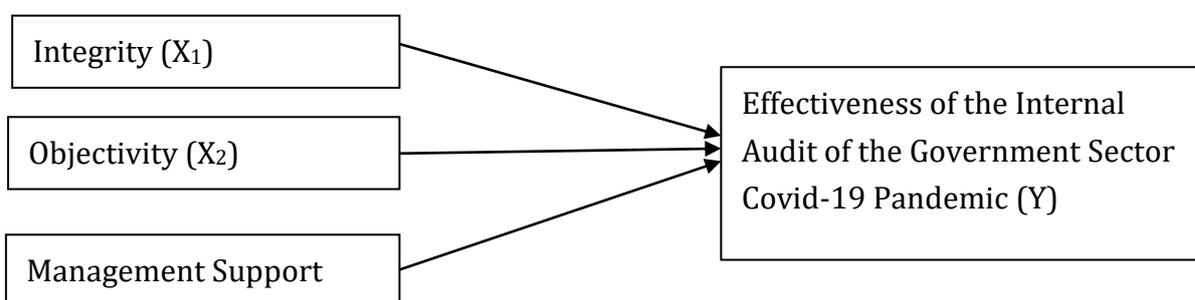
### **Internal Audit of Government Sector in Covid-19 Pandemic Conditions**

In 2020, Covid-19 Pandemic infected 4,100,000 Indonesians and caused 134,000 deaths over the course of a year. To curb the development of this disease, the government issued a large-scale social restriction policy (PSBB), implemented Work from Home (WFH), and instituted Limitation of Community Activities (PPKM). Although these regulations have a positive impact on the decrease of COVID-19 cases, they have a negative impact on community activities.

Along with the occurrence of Covid-19 pandemic, the Government Internal Control Apparatus, comprising BPKP, as the Internal Auditor in the Government Sector, continues to perform the duties of internal supervision, including auditing, reviewing, monitoring, and evaluating. To assure effectiveness, efficiency, transparency, and accountability, this continuous activity must continue to adhere to audit standards and the auditor's code of ethics. In addition to ensuring that every operation of government agencies complies with existing legislation, the purpose of this internal audit is to minimize state fraud.. *The Institute of Internal Auditors (IIA) Indonesia (2020)* states that to adjust to the policy of limiting community activities, internal audits in the government sector are carried out with a remote audit system or better known as long -distance audits. The stages of this Audit Remote Implementing starting from the planning that usually through meetings discuss the

scope, objects, audits, time of the audit, the place of testing but when the Covid-19 pandemic conditions, the audit activity planning is carried out through video-conference media with auditee accompanied by an auditee accompanied by an auditee accompanied Explanation in order to anticipate audit errors in the Pandemic masses. This activity must be supported by technology devices in the form of digital cameras, mobile phones, laptops and applications that support video-conference (The Institute of Internal Auditors (IIA) Indonesia, 2020) .

### Framework



**Figure 1: Thinking Framework**

### Research Methodology

#### Data Collection Methods

This research used descriptive analysis, specifically quantitative research employing a Likert scale measurement when examined from the perspective of data analysis method. This research used primary data sources. In South Sumatra, questionnaires will be distributed to government internal auditors employed by the Financial and Development Supervisory Agency (BPKP). The primary data will be collected directly from study respondents (BPKP internal auditors) by use of a questionnaire containing questions containing indications of the variables used. In the meanwhile, secondary data comprised of interviews with BPKP internal auditors. Analyzing and predicting the relationship between dependent variables and independent variables can use dependent methods in the form of PLS regression analysis to answer research questions, particularly regarding the extent to which changes in independent variables explain changes in the dependent variable in the research model and any dominant independent variable separately or together. In addition,

the demographic background was employed as a control variable to determine whether this control variable influences changes in the dependent variable.

$$IAE = \alpha + \beta_1 INTEG + \beta_2 OBJECT + \beta_3 MAN SUP + e$$

where,

IAE = The Effectiveness of the Government Sector Internal Audit in the Covid-19 Pandemic Conditions

$\beta_{1,2,3}$  = coefficient

INTEG = Integrity

OBJECT = Objectivity

MANAG SUP = Management Support

$e$  = Error

Meanwhile, the accuracy of the regression model was tested based on three criteria using the F test, t test, and also the coefficient of determination (Ghozali, 2018); assuming 5% error ( $\alpha = 0.05$ ). The t-test demonstrates the effect of each independent variable on the dependent variable; if t-count > t-table, the independent variables are said to be individually related to the dependent variable, and vice versa. In the F test, the independent variables are said to affect the dependent variable jointly if the F-count < the F-table. While the coefficient of determination represents the strength of the relationship between the dependent variable and the independent variable at interval of 0 to 1, the association between the independent and dependent variables becomes stronger as the coefficient value approaches 1.

### The Sample Population

Population is an arrangement consisting of quality objects and subjects with various characteristics (Sugiyono, 2013:119). Auditors at BPKP Representatives of South Sumatra Province comprised the entire sample for this study. The census method will be used to collect data, with all auditors serving as research respondents.

**Table 1****Total Auditor**

No.	Internal Auditor	Total
1	Associate Auditor	39
2	Young Auditor	38
3	Implementing Auditor	5
4	Advanced Executing Auditor	12
5	Supervising Auditor	10
6	First Auditor	9
7	Associate Auditor as Supervisory Coordinator	3
<b>TOTAL</b>		<b>116</b>

Source: South Sumatra BPKP website, 2022.

According to data obtained from preliminary study conducted at the Office of the Financial and Development Supervisory Agency in Palembang City, there are as many as 116 internal auditors who meet the criteria for the sample size.

### Findings and Discussion

#### Descriptive Statistical Analysis of Respondent's Answers

Statistical responses from 58 respondents in normal conditions and 58 respondents in the research covid condition are detailed in the table as follows.

**Table 2****Respondents Answer Statistics**

Variable	N	Max	Min	Median	Mean	Standard Deviation
<b>Normal Condition</b>						
INT	58	5.00	2.00	4.00	4.35	0.66
OBJ	58	5.00	2.00	4.00	4.22	0.60
DKM	58	5.00	2.00	4.00	4.27	0.58
EAI	58	5.00	1.00	3.00	4.25	0.605
<b>Covid-19 Pandemic Condition</b>						
INT	58	5.00	1.00	2.00	4.40	0.680
OBJ	58	5.00	1.00	3.00	4.36	0.647
DKM	58	5.00	1.00	3.00	4.33	0.69
EAI	58	5.00	1.00	2.00	4.26	0.61

Source: Primary data, processed, 2022.

The mean values for the variables of integrity, objectivity, and management support in both normal conditions and the Covid-19 pandemic condition in Table 2 show that in general respondents have the assumption that each auditor has the responsibility to audit the agency's financial statements based on internal audit standards, laws and regulations, government audit standards and Government Regulation no. 71 of 2010 both under normal conditions and the conditions of the Covid-19 pandemic. An auditor who demonstrates integrity, objectivity, and confidentiality must adhere to this assumption as a code of ethics. Following are specific descriptions of descriptive statistics for each variable.

**Testing of Variable Indicators in Normal Conditions**

The results of testing the variable indicator algorithm under normal conditions using Partial Least Square (PLS) are as detailed in Table 3 as follows.

**Table 3**

**Variable Indicator Algorithm Test Results (Normal Condition)**

	<i>Cronbach's Alpha</i>	<i>rho_A</i>	<i>Composite Reliability</i>	<i>Average Variance Extracted (AVE)</i>	<i>R square</i>
<b>INTEG</b>	0.925	0.926	0.947	0.817	
<b>OBJECT</b>	0.902	0.911	0.923	0.633	
<b>MAN SUPP</b>	0.874	0.889	0.908	0.663	
<b>IAE</b>	0.954	0.958	0.959	0.628	0.887

Source: Primary data, processed, 2022

Keterangan: INTEG= Integrity; OBJECT= Objectivity; MAN SUPP= Management Support; IAE= Internal Audit Effectiveness.

Convergent validity shown by the AVE of the variable requires a value above 0.5 to meet the requirements (Ghozali, 2021). The AVE value for each variable is > 0.5, as shown in Table 3. Therefore, the internal audit effectiveness variables under normal conditions, integrity, objectivity, and management support satisfy the convergent validity requirements. In addition, the Data outer loadings parameter indicates that all indicators have outer loadings values > 0.7, indicating that the data is legitimate and may be used for further testing. After evaluating the discriminant variable, it is

known that all indicators have a value  $> 0.7$ , hence it may be concluded that all indicators have accurately represented the variable of interest.

The author then conducted a reliability test based on the Cronbach Alpha value derived from the measurement model after determining the validity. All variables have Cronbach alpha values more than 0.6 and composite reliability and rhoA values greater than 0.7, indicating that the data and measurement findings are reliable.

The table above presents the value of R Square ( $R^2$ ), which shows a value of 0.887. This means that 88.7% of the effectiveness of internal audit under normal conditions has integrity, objectivity, and management support in each auditor, while the remaining 11.3% is explained by other things other than these three factors. Based on the results of the validity and reliability testing, the algorithm model in the study under normal conditions is described in Figure 4.1. as follows.

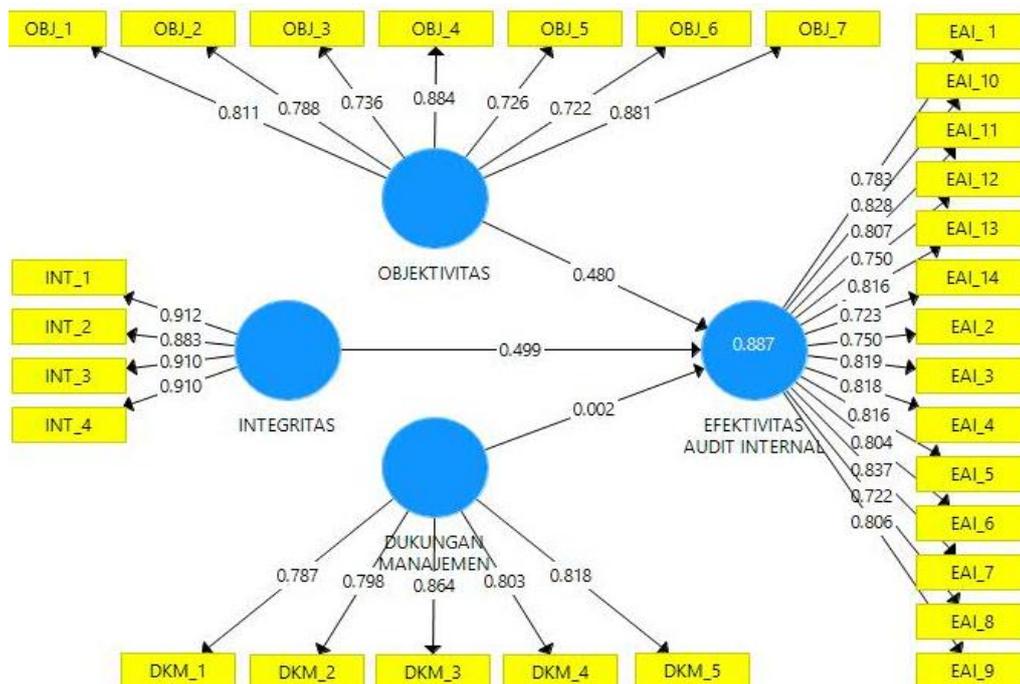


Figure 2. Pilot Test Algorithm Model (Normal Condition)

Testing of Variable Indicators in Covid-19 Pandemic Conditions

The results of testing the variable indicator algorithm in the COVID-19 pandemic conditions using Partial Least Square (PLS) are as detailed in Table 4. as follows.

Table 4

Variable Indicator Algorithm test results (Covid-19 Pandemic Conditions)

	<i>Cronbach's Alpha</i>	<i>rho_A</i>	<i>Composite Reliability</i>	<i>Average Variance Extracted (AVE)</i>	<i>R square</i>
<b>INTEG</b>	0.902	0.914	0.933	0.777	
<b>OBJECT</b>	0.940	0.942	0.951	0.737	
<b>MAN SUPP</b>	0.934	0.939	0.950	0.793	
<b>IAE</b>	0.964	0.966	0.967	0.650	0.811

Source: Primary data, processed, 2022

Description: INTEG= Integrity; OBJECT= Objectivity; MAN SUPP= Management Support; IAE= Internal Audit Effectiveness.

Convergent validity shown by the AVE of the variables shows that the AVE value for each variable is > 0.5, so it can be said that the variables of internal audit effectiveness in the COVID-19 pandemic, integrity, objectivity and management support meet the convergent validity requirements. In addition, the parameter used by the outer loadings value shows that all indicators have an outer loadings value above 0.7, which means that the data is valid and can be used for further testing.

The validity of this measurement model is also determined based on the results of the discriminant validity test which shows a value greater than 0.7, so it can be said that all indicators have been able to represent the intended variable well.

After the validity test has been carried out, the writer then conducts a reliability test based on the Cronbach Alpha 7 value so that the measurement model can be said to be reliable. Based on Table 4., the Cronbach alpha value of all variables is more than 0.6 and the composite reliability and rho\_A values of all variables are greater than 0.7, so it can be said that the data and measurement results are reliable.

The table above also presents the value of R Square ( $R^2$ ), which shows a value of 0.811. This means that 81.1% of the effectiveness of internal audit in the COVID-19 pandemic has integrity, objectivity, and management support in each auditor, while the remaining 18.9% is explained by other things other than these three factors. Based on the results of the validity and reliability testing, the algorithm model in the study during the COVID-19 pandemic condition is described in Figure 3. as follows.

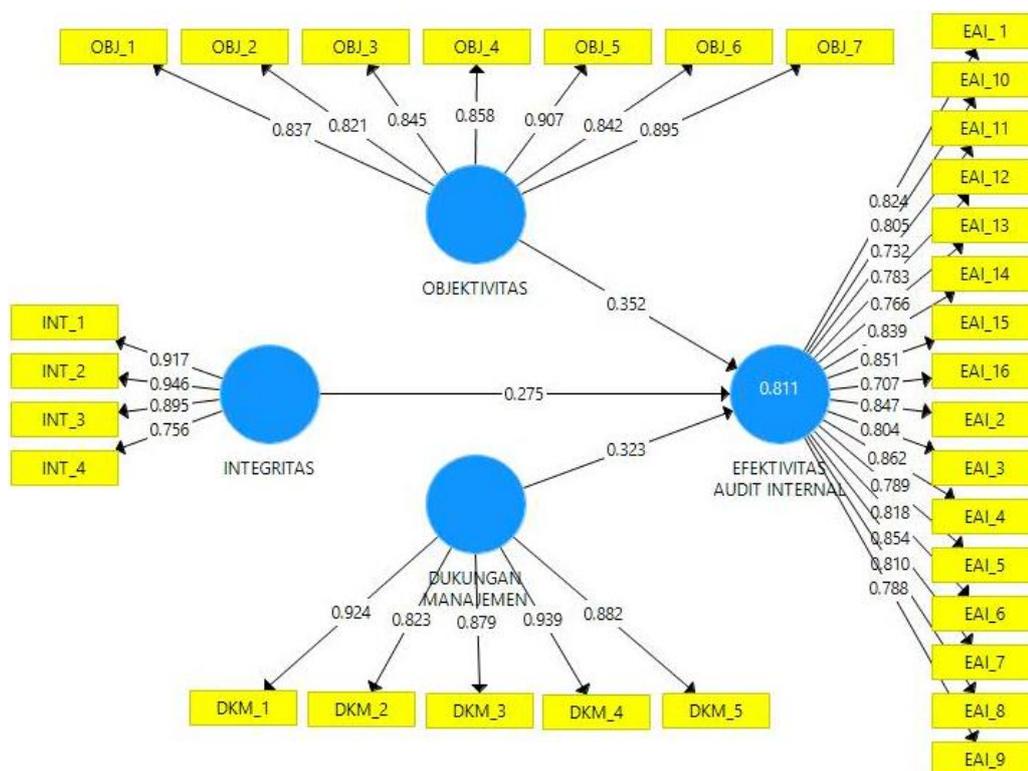


Figure 3. Algorithm Model (Covid-19 Pandemic Conditions)

### Hypothesis

Hypothesis testing is done by testing the structural model (Inner Model) using the smartPLS application, where the significance level is measured by the path coefficient value. This study's significance test for the hypothesis used a two-tailed test with a significance level greater than 1.96. This means that the hypothesis will be accepted if the statistical significance test indicates that the relationship between variables has a value greater than 1.96, and vice versa. The test results under normal conditions are provided in Tables 5 and 6, whereas the results under covid-19 conditions are shown in Tables 7 and 8.

**Table 5**

**Hypothesis Test Results in Normal Conditions**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic ( O/STDEV )	Result
INTEG -> IAE	0.499	0.501	0.073	6.854	Accepted
OBJECT -> IAE	0.480	0.477	0.119	4.030	Accepted
MANSUPP -> IAE	0.002	0.007	0.102	0.020	Rejected

Source: Primary data, processed, 2022

Description: INTEG= Integrity; OBJECT= Objectivity; MAN SUPP= Management Support; IAE= Internal Audit Effectiveness.

**Table 6**

**Hypothesis Test Results in the Covid-19 Pandemic Condition**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic ( O/STDEV )	Result
INTEG -> IAE	0.275	0.242	0.122	2.256	Accepted
OBJECT -> IAE	0.352	0.358	0.134	2.623	Accepted
MANSUPP -> IAE	0.323	0.343	0.116	2.796	Accepted

Source: Primary data, processed, 2022

Description: INTEG= Integrity; OBJECT= Objectivity; MAN SUPP= Management Support; IAE= Internal Audit Effectiveness.

**Direct Effect Analysis**

**Effect of Integrity on the Effectiveness of Internal Audit**

This study's first hypothesis (H<sub>1</sub>) asserts that integrity has a positive effect on the effectiveness of internal audits under both normal and pandemic conditions. The association between the integrity and efficacy of internal audit in both normal conditions and the covid-19 pandemic has a positive coefficient, with coefficients of 0.49 and 0.275, according to the results of the hypothesis test. Integrity has a positive effect on the effectiveness of internal audit; therefore, the first hypothesis (H<sub>1</sub>) of this study is supported. Integrity not only has a positive effect on the effectiveness of internal audit, but also has a significant effect, as evidenced by the t-statistical value of 1.96, which is 6.854 and 2.256 for both variables.

The results are in line with the opinion of Kelley (1980) explains that integrity is an

internal strength of attribution theory since it is a trait shown and imparted by the auditor in the performance of auditing services. Integrity is also categorized as an external strength due to the auditor's behavior of integrity throughout the COVID-19 pandemic and during normal conditions that can influence the auditor's performance. Integrity necessitates that the auditor perform all duties based on internal attributes while upholding the principle of honesty, not breaking the standards on the agreed-upon boundaries of the audit object, and overcoming personal interests (Marwa *et al.*, 2019).

The results of this study are in line with research conducted by Daya (2014) positive and significant effect between the integrity and effectiveness of internal audit. In contrast to the research conducted Prihartono *et al.* (2019), Manadri (2016), and Baisary (2019) states that integrity has no significant and positive effect on the effectiveness of internal audit.

#### **The Effect of Objectivity on the Effectiveness of Internal Audit**

The second hypothesis (H<sub>2</sub>) in this study asserts that objectivity has a positive effect on the efficiency of internal audits under both normal and pandemic conditions. The association between objectivity and the effectiveness of internal audits under normal conditions and during the COVID-19 pandemic has a positive coefficient of 0.480 and 0.352, according to the results of the hypothesis test. The second hypothesis (H<sub>2</sub>) of this study is supported on the grounds that objectivity has a beneficial effect on the effectiveness of internal audit. The t-statistical value of 1.96, which is 4,030 and 2,623 for both variables, demonstrates that objectivity has not only a good effect, but also a significant impact on the effectiveness of internal audit under both normal conditions and the Covid-19 pandemic.

The results are in line with the opinion of Kelley (1980) states that objectivity is a neutral or impartial attitude and is not influenced by other parties owned by the internal auditor in carrying out audit tasks, an objective attitude among others by reporting the actual audit results obtained through complete audit procedures to the auditee and providing recommendations corrections to the auditee for errors found without being influenced by other parties. Objectivity is also a benchmark that

distinguishes the profession of an auditor from other accounting professions. Auditors must make a balanced assessment and consideration of all conditions of the COVID-19 pandemic and normal conditions so that they are not affected by personal interests or the interests of others (Prihartono *et al.*, 2019).

The results are in line with Baharud-din *et al.* (2014), Sunnari (2021), Gamayuni (2018), Gamayuni (2018a) and Prihartono *et al.* (2019) which states that objectivity has a significant and positive effect on the effectiveness of internal audit. In contrast to the research conducted by Baisary (2019) stated that objectivity has no significant and positive effect on the effectiveness of internal audit.

### **The Effect of Management Support on the Effectiveness of Internal Audit**

The third hypothesis (H<sub>3</sub>) in this study asserts that management assistance has a positive effect on the efficacy of internal audits under both normal and covid-19 pandemic conditions. The association between management support and the effectiveness of internal audits in both normal conditions and the COVID-19 pandemic has a positive coefficient of 0.002 and 0.323, according to the results of the hypothesis test. A statistical value of 0.020 less than 1.96 indicates that management support has no significant effect on the efficacy of internal audit under normal settings. In the covid-19 pandemic condition, however, management support has a significant effect on the effectiveness of internal audit, as indicated by a statistical value greater than 1.96 of 2.796; therefore, the third hypothesis (H<sub>3</sub>) on the covid-19 pandemic condition in this study is accepted, but under normal conditions, this study was rejected.

The results are in line with opinion of Kelley (1980) explains how individuals describe the causes of other people's behavior that can come from internal causes and external causes (Marwa *et al.*, 2019). Under normal conditions, management support has not provided an effective audit department with substantial assistance. Management assistance as an external attribution element that explains the conduct of an internal auditor so that he can carry out his duties effectively and create an external audit. For the efficacy of internal audit, management support must receive training, introduce new technology, provide suitable facilities, and encourage the

internal audit process with a commitment to promote and share additional value. This differs from the Covid-19 pandemic in that management support has a significant and positive effect on the effectiveness of internal audit. During the COVID-19 pandemic, online training is frequently conducted, which makes it simpler for management support to contribute to and encourage the internal audit process, hence improving the effectiveness of internal audits.

The results of this study are in line with research conducted by Gamayuni (2018a), Ware (2016), and Tackie *et al.* (2016), Shewamene (2014) prove that senior management support is not related to the effectiveness of internal audit. In contrast to the research conducted by Nurul (2021), Onay (2021), Musah *et al.* (2019), Erasmus & Coetzee (2018), Gamayuni (2018b), Nasser (2017) Mihret & Yismaw (2017), Noor (2017), Endaya & Hanefah (2016), Dellai (2016), Baharud-din *et al.* (2014), Shewamene (2014), Cohen & Sayag (2010) positively and significantly effect between objectivity and internal audit effectiveness.

### **Conclusion**

Based on the findings of this study, authors can provide future recommendations to both Government Auditors and researchers in the same field. The following are suggestions that can be made to government auditors.

1. Integrity has a positive and significant impact on the efficacy of internal audits, both under normal conditions and during the COVID-19 pandemic.
2. Objectivity has a significant and positive impact on the efficiency of internal audit. Auditors must conduct balanced assessments and considerations both during the Covid-19 pandemic and under normal conditions so as not to be influenced by personal or third-party interests.
3. Under normal conditions, management support has a positive but insignificant effect on the effectiveness of internal audit, but during the COVID-19 pandemic, it has a positive and significant effect. Management support must get training, introduce new technology, provide suitable facilities, and encourage the internal audit process with a commitment to promote and explain the additional value of internal auditing.

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